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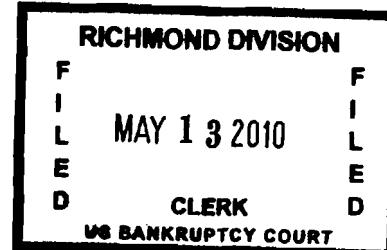
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May 12, 2010

**VIA OVERNIGHT DELIVERY**

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Room 4000  
Richmond, VA 23219



Re: Circuit City Stores, Inc., et al – Bankruptcy  
Case No. 08-35653 (KRH)

Dear Clerk:

Enclosed for filing, please find the following documents with regard to the above-referenced case:

1. Creditor, City of Brighton's Response to Debtors' Motion for Partial Summary Judgment on the Thirty-Seventh Omnibus Objection to Claims; and
2. Proof of Service.

If you have any questions, please do not hesitate to contact my office.

Very truly yours,

Bradford L. Maynes

BLM:cs  
encls  
cc: All Interested Parties

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:

CIRCUIT CITY STORES, INC.,  
et al.

Chapter 11  
Case No. 08-35653 (KRH)  
Jointly Administered

Debtors.

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**CREDITOR, CITY OF BRIGHTON'S RESPONSE TO DEBTORS'  
MOTION FOR PARTIAL SUMMARY JUDGMENT ON THE THIRTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS**

Creditor, CITY OF BRIGHTON, by and through its attorneys, LAW OFFICE OF PAUL E. BURNS, by PAUL E. BURNS, MATTHEW M. HAGERTY and BRADFORD L. MAYNES hereby files its Response to Debtors' Motion for Partial Summary Judgment on the Thirty-Seven Omnibus Objection to Claims, and states as follows:

1. The City of Brighton is a Michigan home rule city, located in the County of Livingston, State of Michigan.

2. Pursuant to the General Property Tax Act, Act 206 of 1893, as amended, the City of Brighton is vested with the right, duty and responsibility of assessing and collecting personal property taxes within its boundaries.

3. The assessment of personal property within the City of Brighton is administered by the City Assessor, Ms. Kathy Lupi, who has personal knowledge with respect to all facts regarding assessment.

4. The collection of personal property taxes within the City of Brighton is primarily administered by the City Treasurer, Ms. Fern Jackson, who has personal knowledge with respect to all facts regarding collection of personal property taxes.

5. The Debtor, Circuit City Stores, Inc., et al., conducts or has conducted business in the City of Brighton, County of Livingston, State of Michigan.

6. In December of 2008, the City of Brighton assessed personal property owned by the Defendant and located within the City of Brighton for the purpose of personal property taxes for 2009.

7. The December 2008 assessment by the City of Brighton was made partly or wholly based on the Personal Property Statement voluntarily filed by Debtor.

8. The claims previously made by the City of Brighton in this matter represent the taxes for calendar year 2009, based on the December 2008 assessment.

9. Debtor is currently protesting its assessment for the previous tax year, 2008, before the Michigan Tax Tribunal.

10. Per MCL 205.731, as Debtor is no doubt aware per its 2008 appeal, the Michigan Tax Tribunal has "exclusive and original jurisdiction over ... A proceeding for a refund or

redetermination of a tax levied under the property tax laws" of the state of Michigan. A copy of MCL 205.731 is attached hereto as Exhibit A.

11. The claim of the City of Brighton, therefore, is not, as alleged by Debtor, that this Court should abstain – it is that this Court entirely lacks jurisdiction over the subject matter in question, and can not hear the matter accordingly.

12. Accordingly, the City of Brighton requests that this Court deny Debtor's Motion, for tax year 2009 as to the City of Brighton, as such appeal must be taken by Debtor in the Michigan Tax Tribunal.

**WHEREFORE**, Creditor, City of Brighton, respectfully requests that Debtors' Motion for Partial Summary Judgment be denied as to the claims of the City of Brighton.

Respectfully submitted,

LAW OFFICE OF PAUL E. BURNS

Dated: May 12, 2010

  
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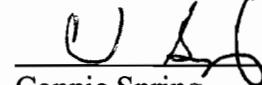
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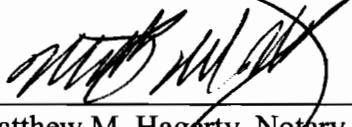
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\_\_\_\_\_  
Connie Spring

Subscribed and sworn to before me  
on this 12<sup>th</sup> day of May, 2010.

  
\_\_\_\_\_  
Matthew M. Hagerty, Notary Public  
Livingston County, Michigan  
My Commission expires: 01/24/2014  
Acting in the County of Livingston